

and ninety-three, and the said commissioners were obliged to appoint special tax collectors for each township in order to collect said taxes, being unable to procure a general tax collector; and, whereas, the sheriff of said county of Halifax, on the first Monday in December, one thousand eight hundred and ninety-four, failed to give his bond for the collection of taxes one thousand eight hundred and ninety-four; and, whereas, the commissioners of said county, being convinced that the taxes are better and more promptly collected by having special collectors for each township, desire to collect them in that manner in the future;

Special tax collector for each township.

*The General Assembly of North Carolina do enact:*

SECTION 1. That the appointment of special tax collectors, by the board of commissioners of the county of Halifax, to collect the state and county taxes for the year one thousand eight hundred and ninety-three be, and the same hereby is, declared to have been valid and legal.

Special tax collector for 1893.

SEC. 2. That the receipts which have been given by said special collectors for the taxes aforesaid be, and they hereby are, declared to be a good and lawful bar against any further claim for said taxes from the persons holding them respectively.

Receipts of tax collector.

SEC. 3. That the said board of commissioners of the county of Halifax be, and they hereby are, authorized and empowered, if in their discretion it shall be deemed advisable, instead of having the taxes collected by the sheriff, to appoint special tax collectors, in and for said county, to collect the taxes for the year one thousand eight hundred and ninety-four, and for any year thereafter, until this act is repealed.

Collectors for 1894 may be appointed.

SEC. 4. That the tax collectors to be appointed under this act shall consist of one collector for each township in said county, who shall collect the taxes, in their respective township, levied upon the poll, the *ad valorem* taxes levied upon property, and all purchase taxes, and a special collector for the county at large, who shall collect all other taxes levied under the existing or future laws enacted by the general assembly, except the taxes upon railroads, telegraph lines and parlor or palace cars.

Number appointed.

What taxes to be collected by them.

SEC. 5. That the said commissioners shall also appoint a receiver of the state taxes. It shall be his duty to receive from the special tax collectors all taxes, of every description, due to the state, and pay the same over to the state treasurer. The said receiver of state taxes shall receive no commissions upon the funds received by him from the special collectors, but he shall collect all taxes levied on railroads, telegraph lines and

Receiver of state taxes. Duties.

Commissions.